

The Honorable Tana Lin

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,)

v.

OMAR G. FIRESTONE,

Defendant.

Case No. 2:22-cv-01201-TL

PROPOSED ORDER
APPOINTING RECEIVER &
ORDERING DEFENDANT TO
DELIVER THE CELLO TO U.S.
ATTORNEY'S OFFICE

On April 4, 2023, the Court issued a corrected writ of execution commanding the levy of a valuable Amici cell ("the Cello") belonging to Defendant Omar Firestone. Doc. 22. The Court denied Mr. Firestone's motion to quash the writ of execution finding Mr. Firestone was the real owner of the Cello and the United States can execute upon Mr. Firestone's Cello. Docs. 26, 27. On August 2, 2023, the United States of America moved this Court to appoint Ingles & Hayday as a receiver to take custody and arrange for the sale of the Cello. Ingles & Hayday Ltd. is not interested in this action and is competent and qualified to act as receiver. Upon review of the United States' motion, the record herein, and for good cause show:

It is hereby ORDERED that the United States' motion is GRANTED, and Ingles & Hayday Ltd. is appointed pursuant to 28.U.S.C. §3203(e) to act as the receiver according to the terms set out below and sell the Cello through its ordinary business practices, such as through an auction or private sale.

1 It is further ORDERED that Defendant SHALL deliver, by no later than August 25,
2 2023, at 3:00 PM PDT to the U.S. Attorney's Office for the Western District of Washington, the
3 Cello, its case, and any certificates related to its origin or authentication to the Receiver, a
4 Deputy U.S. Marshal, or an agent or representative of either. Defendant is warned that failure to
5 comply with this order may subject him to contempt sanctions, including monetary sanctions.

6 **Property Subject to Receivership**

7 Ingles & Hayday Ltd. (hereafter "the Receiver") is directed to take custody of and
8 arrange for the sale of the Cello: a fine Italian violin cello or cello circa 1816 bearing the
9 identifications "Rom" in upper back, an oval painting of mother and child, and date "Roma
10 1816". The Receiver is directed to take possession of the Cello, to preserve and protect the value
11 of that property, and to arrange for the sale of that property, transferring all rights, titles, interest,
12 and claims of Mr. Firestone in the property.

13 **The Receivership**

14 The Receiver's sale of the Cello shall occur according to the following terms:

- 15 1. The Receiver, or its agent or representative, is authorized and directed to take
16 possession of the Cello.
- 17 2. Defendant is ordered to deliver the Cello, its case(s), and any certificates related
18 to its origin or authentication to the Receiver, the U.S. Marshal, or an agent or representative of
19 either, **by August 25, 2023, at 3:00 PM PDT. Defendant shall deliver the Cello to U.S.**
20 **Attorney's Office 700 Stewart Street, Suite 5220, Seattle, WA 98101-1271 unless an**
21 **alternative location has been arranged and agreed upon with the United States.** Failure to
22 do so shall be deemed a contempt of court and punishable as such.
- 23
24

1 3. The Receiver shall have the authority to, and is directed to, arrange for the sale of
2 the Cello through its ordinary course of business either at its twice-yearly online auction or
3 through a private sale. This includes determining the initial listing price for the Cello after it has
4 been inspected. The Cello shall be displayed publicly for at least twelve hours during the week
5 prior to the auction or private sale. In accordance with its regular business practices, the Receiver
6 may publicly display the Cello in person, online, or a combination thereof. The United States
7 shall file notice of the sale listing with the Court.

8 4. The Receiver shall have all of the rights and powers necessary to fulfill its
9 obligations under this Order, specifically including, but not necessarily limited to, the power to
10 inspect the Cello, to advertise the sale of the Cello, to transport the Cello, to store the Cello, to
11 show the Cello to prospective buyers, to take any action reasonably necessary to preserve the
12 value of the Cello prior to sale, and to put the Cello into salable condition.

13 5. To fulfill its obligations, the Receiver is authorized to make expenditures of funds
14 less than \$1,000 (in total) without preauthorization from the United States, or if greater than
15 \$1,000 (in total) after first obtaining the authorization of the United States. Any expenditures will
16 be reimbursed in accordance with paragraph 6 of this Order.

17 6. The Receiver shall be compensated from the proceeds of the sale of the Cello:

18 a. In an amount equal to 8% of the gross sale proceeds and

19 b. For its reasonable and necessary expenditures in compliance with paragraphs
20 4 and 5.

21 The Receiver shall receive payment of the above-described compensation from a
22 distribution from the proceeds of a sale, as a direct cost of sale, and before any net sale proceeds
23 are used to pay the claims of the United States.

1 7. Net proceeds after payment of compensation to the Receiver as set forth in
2 paragraph 6 shall be sent to the United States to satisfy the civil judgment in this case.

3 8. The United States shall be responsible for notifying the Court that the sale has
4 been completed.

5 9. Defendant in this case is hereby restrained and enjoined from doing anything that
6 tends to interfere with or reduce the value or marketability of the Cello, or from interfering with
7 the Receiver. Violation of this paragraph shall be deemed a contempt of court and punishable as
8 such.

9
10 Dated this 9th day of August, 2023.

11 

12 _____
13 TANA LIN
14 UNITED STATES DISTRICT JUDGE

15
16 Respectfully presented by,

17 DAVID A. HUBBERT
18 Deputy Assistant Attorney General

19 /s/ M. Blair Hlinka
20 M. BLAIR HLINKA
21 Trial Attorney, Tax Division
22 U.S. Department of Justice
23 *Counsel for the United States*
24